

State of California  
BOARD OF EQUALIZATION  
USE FUEL TAX REGULATIONS

**Regulation 1319. VEHICLE FUEL TANK DELIVERIES WITHOUT PAYMENT OF TAX.**

*Reference:* Sections 8607, 8732, Revenue and Taxation Code.

A user who:

- (a) holds a valid use fuel tax permit,
- (b) operates a motor vehicle within and without the state, or qualifies for the exemption provided in Revenue and Taxation Code section 8655, and
- (c) purchases in the state for such operation fuel delivered into the fuel tank of such vehicle in quantities that would result consistently in payment of substantially more tax to vendors than the tax that would be imposed with respect to fuel used in the operation of the vehicle within this state may secure from the board an authorization which will permit the vendor of the fuel so purchased to sell and deliver such fuel into the fuel tank of the vehicle without collecting the tax from the user.

To secure the authorization the user shall apply to the board therefor, furnishing a description of his operations sufficiently detailed to demonstrate to the board that, in the absence of such authorization, the amount of tax which would be paid by the user to vendors would exceed that measured by the fuel consumed in the operation of the vehicle in this state so that an overpayment of fuel tax by the user may be expected to occur consistently.

Each user purchasing fuel in pursuance of this regulation without payment of the tax to his vendor shall certify to the vendor that the user has complied with this regulation and has secured authorization from the board so to purchase the fuel. The certificate shall contain the use fuel tax permit number of the user, together with his name and address. A single certificate may cover transactions occurring after it has been furnished to the vendor so long as the authorization remains in full force and effect.

*History:* Effective October 1, 1957.

Amended December 8, 1970, effective January 15, 1971.